

CRAWFORDSVILLE HIGH SCHOOL  
BASEBALL TEAM—INDIANA  
STATE CHAMPIONS

### HON. STEVE BUYER

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 31, 2008

Mr. BUYER. Madam Speaker, on July 14, 2008, the Crawfordsville High School Baseball team won the Indiana Class 3A State championship. Ranked number 1 in the preseason polls, the Athenians of Crawfordsville finished right where they were predicted.

The 32–4 Athenians went into the championship game on a 16 game win streak. Strong pitching led the team to its first baseball state title. Pitchers Cameron Hobson and Steven Rice combined forces to only allow 3 hits and had 17 strike outs. In fact, Hobson tied the 3A championship game record with 5 innings played and 11 strike outs recorded.

The Athenians scored single runs in the first, second and fourth innings to take commanding 3–0 lead, and then added two more runs on a sacrifice bunt by Brett Linn and an RBI single by Brett McKinney.

For Coach John Froedge, this victory was a dream come true. He began coaching the Crawfordsville baseball team 27 years ago. This was the first time any of his teams had made an appearance at the State finals.

I would like to extend my congratulations to the Crawfordsville High School Baseball team and coaching staff for a memorable season:

Seniors: Cody Dowell, Blake Harris, Cameron Hobson, Mitchell Ray, Jason Spurlock, Andrew Swart and Justin Wright. Juniors: Quinten Anderson, Scott Hunt, Brett Linn, Brent McKinney, Josh Rager and J.D. Rice. Sophomores: Andrew Allen, A.J. Ehrlich, Austin Evans and Steven Rice. Head coach: John Froedge. Assistant Coaches: Tony Bean, Brandon Froedge, Ashley Lucas, Brett Motz and Rhett Welliever. Student Managers: Justin Dugger, Rogge Merriman and Matt Musselman.

### RENEWABLE ENERGY AND ENERGY EFFICIENCY EXPO

### HON. LEE TERRY

OF NEBRASKA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 31, 2008

Mr. TERRY. Madam Speaker, one of the greatest threats to our national security is our country's dependence on foreign sources of oil. We must expand the use of our alternative sources of energy and I believe alternative fuels is an integral part of that.

I have introduced a resolution recognizing the importance of alternative and renewable fuels as well as the role of the flexible fuel vehicle club in promoting alternative and renewable fuels. Flex fuel cars can run on any blend of ethanol and gasoline from E10 to E85.

Fuel cell technology has many different applications from emergency backup generators at hospitals and police stations to a pollution free replacement for gasoline and diesel engines in cars, buses and trucks. Fuel cell technology promises to reduce the number of large new power plants and transmission lines we need to build by allowing the distributed generation of electricity across the country.

One other important aspect is tax credits. Research and development in the energy industry requires time and money. We must give the energy industry the assurance that tax benefits will be carried into the future, if we do not they will chose to develop elsewhere leaving us behind the eight ball.

In addition, fuel cell technology provides important emergency backup power generation capability for first responders and our military.

Over the years I have fought hard to diversify our energy supplies and I am not going to stop now. You can count on my strong and unwavering commitment to make our country energy independent once and for all.

### PERSONAL EXPLANATION

### HON. TIMOTHY V. JOHNSON

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 31, 2008

Mr. JOHNSON of Illinois. Madam Speaker, unfortunately Tuesday night, July 29, 2008, I was unable to cast my votes on H.R. 2490, H.R. 6113, and H.R. 2192, and wish the RECORD to reflect my intentions had I been able to vote.

Had I been present for rollcall No. 534 on suspending the rules and passing H.R. 2490, to require the Secretary of Homeland Security to conduct a pilot program for the mobile biometric identification in the maritime environment of aliens unlawfully attempting to enter the United States, I would have voted "aye."

Had I been present for rollcall No. 535 on suspending the rules and passing H.R. 6113, Paperwork Assistance Act, I would have voted "aye."

Had I been present for rollcall No. 536 on suspending the rules and passing H.R. 2192, to amend title 38, United States Code, to establish an Ombudsman within the Department of Veterans Affairs, I would have voted "aye."

### RESTORE BALANCE TO TAX TREATMENT OF CHARITABLE VEHICLE DONATIONS

### HON. WILLIAM D. DELAHUNT

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 31, 2008

Mr. DELAHUNT. Madam Speaker, in 2004, the Congress enacted changes in the federal tax code intended to address real and perceived abuses related to charitable donations of vehicles. Those changes, while well-intended, have had unanticipated and serious consequences. Over the last three years, charitable vehicle donations have plummeted. The steep decrease in revenue has forced many charities—in my state and across the country—to reduce services to their beneficiaries.

The objectives of the 2004 changes were commendable. But the specific requirements have choked vehicle donations and the charities—and charitable services—which depend on them. Today I am introducing legislation to refine those changes in ways that restore better balance to this provision of the tax code and fulfills the original intent of Congress: to promote charitable donations.

Before 2005, a taxpayer could deduct the fair market value (FMV) of vehicles donated to charity. Under Section 170 of Title 26 of the US Code, a donor could claim the FMV as determined by well-established used car pricing guides, as long as the FMV was under \$5000. However, there was concern that some taxpayers were gaming the system by claiming excessive deductions; and that there was insufficient IRS oversight to detect or police these problems.

In its FY2005 budget request, the Administration proposed reforming the rules governing vehicle donations by allowing a deduction only if the taxpayer obtained a qualified appraisal for the vehicle. However, the Congress rejected that proposal and went much further. The final version, included in the American Jobs Creation Act of 2004 (PL 108–357), limited deductions over \$500 to the actual proceeds of sale of the vehicle by the charity, regardless of appraised value. Only if the charity actually keeps and uses the car (rather than sells it for the resulting revenue) can the donor deduct its FMV.

The rules took effect for tax year 2005. Today, a taxpayer with an older used car in poor condition can call many charities nationwide to have the vehicle towed at no cost and then claim a \$500 deduction. However, a taxpayer with a newer-model car in good condition has no idea what deduction will be allowed until the vehicle is actually sold. That sale may not occur until months later, forcing the donor to roll the dice on the final deduction amount.

During congressional debate, proponents argued that the changes would not add new burdens on vehicle donors or adversely impact charitable giving. To the contrary, evidence abounds that the changes have seriously disrupted charitable giving and forced many charities to curtail services to low-income beneficiaries.

Two new government reports have concluded that charitable vehicle donations have plummeted since federal tax law changed four years ago. In March 2008, a Government Accountability Office (GAO) study of 10 national charities over the two years after the law changed found that vehicle donations had dropped by 39 percent and that the resulting charitable revenues decreased by 25 percent. In May 2008, the Internal Revenue Service documented that the number of vehicles donated in 2005, the first year after the rules changed, decreased by 67 percent and that their value fell by over 80 percent.

To feel informed enough to decide whether to donate a vehicle, taxpayers need a reasonable degree of certainty about the resulting deduction. Otherwise, alternatives such as a private sale or dealer trade-in become more attractive. This is clearly not what the Congress intended.

The objective of the original 1986 car donation provision in the federal tax code was to encourage charitable donations. The 2004 amendments have undermined that goal without improving IRS enforcement. As a result, charities and their beneficiaries are suffering.

The change has affected not only the number of donations, but also the quality of donated vehicles. News articles from across the country reflect plummeting donation rates and the precipitous decline in revenue of non-profit community organizations. The news coverage itself has exacerbated the problem; potential

donors concerned about the changes are discouraged further by the perception of the new burdens associated with the amended rules.

Charities which had operated successful vehicle donation programs, either independently or through third-party fundraisers, have been hit hard. Those unable to cover overhead costs have eliminated vehicle donation programs and resolved to forego the resulting revenue stream. It appears that no charities have initiated or expanded vehicle donation programs over the past two years.

Contrary to reassurances offered during the congressional debate, the tax law changes constituted a classic "baby and bathwater" overreach that has seriously impacted social services provided by non-profit groups across the country. Modest tax incentives are critical to sustaining charitable contributions, including in-kind gifts. The decline in vehicle donations since 2004 could be addressed by minor legislative refinements that would also address potential abuses and buttress IRS enforcement.

Following are the text and technical analysis of my proposed legislation, which I view as a starting point for new congressional debate on this important issue.

**CARIBBEAN-AMERICAN HERITAGE MONTH NEED FOR THE UNITED STATES TO FOSTER RELATIONSHIPS WITH CARIBBEAN NATIONS, SUCH AS THE NETHERLANDS ANTILLES, AND SUPPORT EFFORTS TO IMPROVE FINANCIAL AND GEOPOLITICAL STABILITY IN THE REGION**

**HON. DONALD M. PAYNE**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 31, 2008*

Mr. PAYNE. Madam Speaker, I rise in support of this Concurrent Resolution recognizing the importance of our Nation's Caribbean heritage and urge its adoption. I would like to take this opportunity, in part, to focus attention on the provisions of H. Con. Res. 364 that highlight the continuing importance of the Caribbean region to our Nation. I believe it is important that the United States work harder to foster our relationships with Caribbean nations and support their efforts to enhance the financial and geopolitical stability of the region. I recently had the opportunity to visit with Dr. Emsley D. Tromp, President of the Bank van de Nederlandse Antillen, the Central Bank for the Netherlands Antilles. During that meeting, we had the opportunity to discuss the growing importance of our relationship with the Netherlands Antilles, which has grown closer, as this country has approached independent status within the Kingdom of the Netherlands. The Netherlands Antilles has endeavored to improve its security through a more diversified economy and favorable environment for additional foreign direct investment, particularly from the United States. The Netherlands Antilles made substantial changes to their tax laws, bringing them into compliance with international norms. In addition, they entered into a tax information exchange agreement (TIEA) with the United States and have actively cooperated on tax enforcement matters. It is an important strategic partner of the United States in the Caribbean Basin with shared in-

terests in countering transnational terrorism and crime and illegal narcotics production. A Forward Operating Location (FOL) on Curacao provides support for our drug interdiction efforts in the region. Madam Speaker, the United States should recognize and support efforts such as these in the Caribbean region, and actively work to forge closer ties with the Caribbean nations.

**HONORING THE CENTENNIAL OF THE UNIVERSITY OF CALIFORNIA, DAVIS**

**HON. MIKE THOMPSON**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 31, 2008*

Mr. THOMPSON of California. Madam Speaker, I rise today, together with Representatives MILLER, M. SPEIER, MATSUI and LUNGREN, to mark the 100th anniversary of the University of California, Davis. In the past 100 years, UC Davis has emerged from an agricultural outpost into one of the world's premier research universities, and along the way it has provided a first-rate education for generations of students, including several of my colleagues here today.

UC Davis touches and transforms everything that matters to us as human beings—our health; the economy; what we eat and drink; the ways we live and work together; how we find meaning through art, music, and literature; and our understanding of the natural world. UC Davis is a leading institution of education and innovation whose impact is felt around the world.

UC Davis was founded as an agricultural extension of the main University of California campus at Berkeley to address a lack of in-state educational opportunities for students of agriculture. Governor George Pardee signed off on the expansion in 1905, and Davisville was quickly selected as the location where the campus opened to 18 students in 1909. Women joined the student body in 1914.

In 1959 the Regents of the University of California elevated UC Davis to a general campus within the University of California system. This allowed the campus to develop as an institution in its own right, growing into new fields and developing its distinctive identity. Today, the campus is the largest in the system at over 5,300 acres and is internationally renowned for its beautiful layout, the extensive bike paths, arboretum and the art that enhances it throughout.

In 1966, the university affiliated with Sacramento County Hospital and within two years the first students were admitted to the UC Davis School of Medicine. The UC Davis Medical Center is consistently recognized as one of the top-50 hospitals in the Nation, and it serves as the region's trauma center. In addition, the hospital's cancer center, children's hospital and M.I.N.D. Institute for neurodevelopmental disorders are leaders in their respective fields.

As a research institution, UC Davis remains the most vibrant and productive agricultural research university in the United States, but it has expanded far beyond these roots. The faculty and administration are committed to providing a rigorous, attentive and research-oriented campus that has created a world-

class learning environment. Each year, the campus welcomes a diverse and talented group of students, and it remains a popular college destination for students from California and beyond—for the 2008 entering class, UC Davis received over 42,000 freshman applications, a 15 percent increase. With a student body of over 30,000, and 178,000 alumni, UC Davis has had a wide-spread impact on life in our state.

In 1996, the university joined the prestigious Association of American Universities, representing the top 62 research universities in North America. Research funding, most of which is competitively awarded, has risen to \$600 million annually, including a remarkable 15 percent jump over the past year. UC Davis's faculty regularly collaborates with leading researchers and scientists around the world. Recently, the university signed a partnership agreement to collaborate with Chilean universities on research in viticulture and enology, a major industry for California. The faculty maintains active research programs in a wide variety of fields with importance to the state and nation, including 1,500 researchers working on a range of environmental issues and over 100 engaged in cutting edge discovery and innovation in the transportation and energy sectors.

The work of the university has long been sustained by generous philanthropy from alumni and others supportive of the university's mission. Donors have established more than 100 endowed chairs at UC Davis. Recent gifts have included \$100 million from the Gordon and Betty Moore Foundation to launch the new Betty Irene Moore School of Nursing; a \$10 million gift from alumnus Maurice Gallagher and his wife Marcia to fund a new building (Maurice J. Gallagher Jr. Hall) and an endowment for the Graduate School of Management; and \$35 million from Margrit Mondavi and the late Robert Mondavi to help establish the Mondavi Center for the Performing Arts and the Robert Mondavi Institute for Wine and Food Science.

Excellence in women's and men's athletics has long been a proud tradition at UC Davis. For its thorough dominance of college athletics at the NCAA Division II level, Davis was awarded the Sears Cup for best Division II athletic program in six of the first eight years the award was given. At the Division II level, UC Davis won multiple national championships including basketball, softball and tennis. In 2003, UC Davis undertook the rigorous process to move its athletic programs to Division I. In 2007, the Aggies gained full Division I status after completing the probationary study-period and they now compete against the finest athletes in the nation. Undoubtedly, the most exciting times in this transition were the series of upset victories over "the other farm" in a variety of sports including football, basketball, soccer, wrestling and baseball.

Madam Speaker, at this time it is appropriate that we recognize and congratulate the University of California, Davis, on the occasion of its centennial. Over the past one hundred years, the university has been of incalculable benefit to the State of California and our nation with its accomplishments across all the fields of human endeavor. As an educational institution, UC Davis is rightly counted among the finest in the country and generations of students have benefited from the wisdom and